



# Sales Tax (No. 9) Amendment Act 1990

No. 54 of 1990

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## An Act to amend the *Sales Tax Act (No. 9) 1930*, and for related purposes

[Assented to 16 June 1990]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

### Short title etc.

1. (1) This Act may be cited as the *Sales Tax (No. 9) Amendment Act 1990*.

(2) In this Act, “Principal Act” means the *Sales Tax Act (No. 9) 1930*<sup>1</sup>.

### Commencement

2. This Act is taken to have commenced on 9 May 1990.

### Rates of tax

3. Section 4 of the Principal Act is amended:

(a) by omitting “and” from the end of paragraph (c);

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(b) by inserting after paragraph (c) the following paragraph:

“(ca) in respect of goods covered by the Sixth Schedule to that Act—50%; and”;

(c) by omitting from paragraph (d) “or Fifth” and substituting “, Fifth or Sixth”.

**Application of amendments**

4. The amendments made by this Act apply in relation to transactions, acts and operations effected or done in relation to goods after the commencement of this Act.

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**NOTE**

1. No. 42, 1930, as amended. For previous amendments, see No. 42, 1931; No. 10, 1935; No. 40, 1936; No. 38, 1938; No. 24, 1939; Nos. 11 and 85, 1940; No. 41, 1941; No. 15, 1942; No. 53, 1943; No. 66, 1946; No. 63, 1949; No. 46, 1950; No. 72, 1951; No. 53, 1952; No. 62, 1953; No. 54, 1954; No. 14, 1956; No. 80, 1957; No. 97, 1960; Nos. 10 and 85, 1961; No. 13, 1962; No. 84, 1964; No. 96, 1968; No. 77, 1970; No. 23, 1975; No. 152, 1978; No. 141, 1981; Nos. 63 and 92, 1982; No. 90, 1984; No. 154, 1985; No. 100, 1986; and No. 140, 1987.

[*Minister's second reading speech made in—  
House of Representatives on 15 May 1990  
Senate on 22 May 1990*]